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September 15, 2004

PSC
Attn: Docketing Dept.
101 Executive Center Drive
Columbia, SC 29211

RE: Revision by United Telephone Company of the Carolinas to
its Access Tariff and request for Universal Service Funding
pursuant to Commission Order No. 2001-419-C in Docket No. 97-239-C

Dear Sir/Madam:

Enclosed is the original and twenty-five copies (25) copies of the **Rebuttal Testimony of Talmage O. Cox, III** filed on behalf of United Telephone Company of the Carolinas (Sprint) in the above referenced docket. By copy of this letter, I am serving all parties of record by mail. Separately, Sprint counsel is this date serving all parties electronically.

I have enclosed an extra copy of this testimony which I would ask you to date stamp and return in the stamped self-addressed envelope enclosed for your convenience.

If you have questions or need additional information, please do not hesitate to contact me.

Sincerely,

ELLIOTT & ELLIOTT, PA

Scott Elliott

SE/jcl

Enclosure

c: All counsel of record w/enc.